SOUTH CAROLINA
DEPARTMENT OF EDUCATION

DIVISION OF FINANCIAL SERVICES

Newsletter

October | 2025

Office of Finance Contacts

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Dates To Remember

Due Dates for SCDE Reports – 2025-2026

Listed below are reports required by the Office of Finance and their due dates for 2025-26. Reports that are identified by a dollar sign ($) indicate that allocations are based on the information submitted in these reports. To avoid delays in the distribution of the allocations, please ensure that all reports are received in the Finance Office by the specified due date.

DUE DATE	REPORT/ACTIVITY
August 15	Final Day for Expenditure Claims for Federal Grants
October 21 - November 7	45th Day Pupil Accounting Collection Period
November 30	Deadline for SC Educator Staff Updates (Teacher Supply)
December 1	In$ite and ESSA Financial Transparency Portal
December 1	Audits
March 30 - April 21	135th Day Pupil Accounting Collection Period
April 30	Home Instruction Report ($)
June 30	Final Deadline for SC Educator Staff Records
June 30	Funding Flexibility FY26

State Funding Release Dates - 2025-26

October 22
November 17
December 10
January 20
February 20

April 22
May 22
June 22

District Business Officials' Contact List

A reminder, if you haven't completed a contact form to indicate your desire to receive finance-related emails and news from the Office of Finance for Fiscal Year 2025 - 2026, please do so. Submit your completed form to Kim Moss at **kmoss@ed.sc.gov**, as soon as possible to remain on the contact list.

Always keep us informed of finance personnel changes through the fiscal year.

Also make sure that your district is updating staff information through the SCDE Member Center – District & Entity Information Management (DEIM). This is important in that the entire agency uses DEIMS to create address labels and email lists to contact selected district staff members.

Retired Teacher Salary Negotiation

Lately there have been inquiries regarding Proviso 1.79 - Retired Teacher Salary Negotiation. Please refer to the **memo** from Phillip Cease dated June 17, 2025.

Recently Posted Correspondence/Data

45-Day Data Verification

Fiscal Year 2025-26 Budget Projections - Final

Fiscal Year 2025-26 State Minimum Teacher Salary Schedule - Final

FY 2026 Bus Driver Wage Scale

Procedures for Requirements to Employ Retired Individuals for School Year 2025-26

In$ite Guidelines and Data Template

District Monthly General Fund Balance - Formstack

ESSA Guidelines and Reporting Tool

OMB Updated the Uniform Grant Guidance - Now What Do I Do?

Funding Flexibility Fiscal Year 2025-26

District Financial Services

New or Updated Payments for October

Revenue Code	Sub Fund	Description
0720	200	Medicaid FY 2025 - 26
3134H	924	CERDEP Summer Program
3135	935	Reading Coaches
3160	100	Bus Driver Salary
3528	328	Industry Certificates
3532	332	National Board Certification
3535	335	Reading Coaches
3556	356	Adult Education - EIA

SC Educator

The system is now open for the 2025-26 school year. Please update SC Educator information for all employees.

General Fund Balance Reporting

To maintain compliance with Proviso 1.3 (G) of the 2025-26 Appropriations Act, districts are required to report their monthly general fund balance to the SCDE. Please reference the **memo dated July 10, 2024**, for more information.

General fund balances must be submitted via **our Formstack link** by the 20th of each month – the report for October-end will be due by November 20th.

Pupil Accounting Dates

Pupil Accounting 45 Day (October 21 - November 7)
Pupil Accounting 135 Day (March 30 - April 21)

Fiscal Year 2026 Bus Driver Pay Scale

Please refer to the **2025-26 Bus Driver Pay Scale**. This pay scale is to be used as a guide to help districts in determining local school bus driver wages for the 2025-26 school year.

45th Day Pupil Accounting

The 45-day membership collection will open on October 21, 2025, and close November 7, 2025. You can submit revised data during the collection period and retrieve updated reports. The CFO is required to certify the district's 45th day funding data by November 7, 2025, using the **FY26 45-Day Verification link.**

November and December Payments

November state payments will be released on Monday, November 17, 2025. December state payments will be released on Wednesday, December 10, 2025.

Proviso Billing Rate

The daily rate for FY 2025-26 is $4.19. No change from last year.

Grants Accounting

Contact Information for Grants Accounting Staff

Please use email address group, **grantsaccounting@ed.sc.gov** for quick responses to your questions and concerns. The **grants accountant assignment list** has recently been updated. The list provides additional contact information and specific details related to the grant.

Update on Financial Reporting

The Office of Management and Budget (OMB) revised **2 CFR 200.328 and 200.329**, updating the requirement for financial reporting. Under the new language, **sub-recipients must submit quarterly claims within 30 calendar days after the end of the reporting period**. Previously, SCDE allowed 45 days for claim submissions.

To remain fully aligned with federal guidance, **SCDE will transition to the 30-day submission standard for all new sub-awards**. Existing active sub-awards will **retain the 45-day reporting timeline originally issued in their award terms**, and SCDE will continue to honor those timelines through the end of the current fiscal year unless an amendment is issued.
SCDE remains committed to supporting districts in maintaining compliance while balancing operational needs and year-end reconciliation timelines.

Quarter Reporting Period New Due Date (30 Days)

Quarter	Reporting Period	New Due Date (30 Days)
Q1	July – September	October 30
Q2	October - December	January 30
Q3	January - March	April 30
Q4	April - June	July 30 through August 15

While federal regulation would make **July 30** the required due date for Quarter 4 reporting, **SCDE is exercising its discretion to extend a grace period through August 15** in recognition of limited summer staffing, year-end fiscal reconciliation, and the processing of prior-year claims.

This grace period applies to **both current and new awards** to support consistent reconciliation practices across all districts.

Child Nutrition Program

Proviso 1.109 in the FY 2025-26 General Appropriations Act prohibits child nutrition programs that serve school breakfast and/or school lunch from collecting reduced-price copayments from students. Districts not participating in CEP will instead be reimbursed based on data submitted to

SCAPS. Funds will be delivered each monthly pay cycle using revenue code 3513, sub-fund 313.

Report and Claim Form for School Food Service Programs (SLP-4 Form)

SLP-4 form has been linked on the Grants Accounting Section's web page.

SCAPS – Food Service Claims

Food Service Claims in SCAPS are due by the 10th of each month for prior month claims. Claims are approved by the 15th of the month and paid on the 15th of the month.

Refunds

All refunds/checks submitted to the SCDE, Office of Finance, must have detailed supporting documentation. Please use the **Expenditure Refund Request Form** on our web page to provide details of refund/checks.

Please do not just send a check. If the check does not have sufficient supporting documentation, it prolongs the refund process.

Payment to Counties

Payment to County Reports have been posted on our website. External auditors should be assigned a role to view all reports in GAPS.

New Certification Language in GAPS

Updates to Title 2 of the CFR in 2024 included revisions to the language in **2 CFR Part 200. 415 Required certifications**. These revisions require the SCDE to update the certification language in GAPS. Be on the lookout for this new certification language when you make an expenditure claim:

"By submitting this report through the GAPS system, I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. Also, that the expenditures reported have been incurred and are for the purposes and objectives set forth in the terms and conditions of the Grant award. I understand that the payment for this claim must not be duplicated or reimbursed from any other source and the related documentation to support this claim are on file and available for review at any time. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

UEI Requirement and SAM Registration

Regulations in **2 CFR Part 25** require subrecipients (i.e., recipients of federal subawards from a pass-through entity, like the SCDE) have a unique entity identifier (UEI) to be eligible to receive federal funds. The UEI is the universal identifier for federal financial assistance applicants. The UEI is assigned by the federal **System of Award Management**, known as SAM.gov, to uniquely identify an entity. SAM.gov is the federal "repository for standard information about applicants and recipients."

Under the same regulation, subrecipients are no longer required to maintain an active registration in SAM.gov. Every school district has a UEI which allows the SCDE to make subawards to them under this regulation.

Be **aware** that your district is required to maintain an active registration in SAM.gov if you have a

direct grant from a federal agency or want to apply for a direct grant in the future. To receive a direct grant from a federal agency, such as the US Department of Education, a school district must "Be registered in SAM.gov before submitting an application;" and "Maintain a current and active registration in SAM.gov at all times during which it has an active federal award as a recipient or an application under consideration by a federal agency."

Audit Services

Annual Audit Submissions

Annual audits for Fiscal Year 2024-25 are due December 1, 2025. The Annual Audit Guide will be posted along with the supplemental schedules template for Fiscal Year 2024-25 in the next two weeks. The OMB Compliance Supplement for Fiscal Year 2024-25 has not been made available. The guide will reference the compliance supplement from Fiscal Year 2023-24.

If you need access to the LEA Audit Reporting System (LARS), please send an email to **auditingservices@ed.sc.gov** to request access.

Due To Schedule for Fiscal Year 2024-25

Please be reminded that a copy of the SCDE Due To Schedule must be included in your audit report even if there is no amount due back to the SCDE. If no amount is due to the SCDE or a federal agency, please notate the following: "No funds are due to state/federal government." Also, please do not round the numbers on the Due To Schedule. Include all the information noted in the Annual Audit Guide on the Due To Schedule.

When remitting Due To payments to the SCDE, please include a copy of the final Due To schedule provided by your external auditor along with notating the following information on the check: the fiscal year, Due To, grant/program title, and revenue code and applicable subfund. The SCDE does not accept electronic payments for Due Tos.

Financial Accounting Handbook for 2025-26

An updated copy of the Financial Accounting Handbook will be available in November 2025.

Grants Services

Changes to Certification Language and Quarterly Financial Reporting Deadline

The SCDE is implementing the following changes to comply with the 2024 updates to 2 CFR Part 200, **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**.

Updates to **2 CFR Part 200.415** Required certifications include that subrecipients must certify to pass-through entities that financial information submitted to the pass-through entity is complete and accurate. A school district must certify the following to the SCDE whenever applying for funds, requesting payment, and submitting financial reports:
"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

Note that this certification and the consequences of submitting "false, fictitious, or fraudulent

information" applies not only to your superintendent but also to the person completing and submitting the application, payment request, or financial report.

The SCDE has updated the certification language in GAPS to incorporate this statement. Be on the lookout to see it in applications and financial reporting forms as well.

The federal Office of Management and Budget (OMB) also updated **2 CFR Part 200.328** Financial Reporting to align it with the progress reporting requirements in §200.329. As such, §200.328 now requires that "Reports submitted quarterly or semiannually must be due **no later than 30 calendar days after the reporting period**." This means that the SCDE can no longer provide 45 days after the end of a quarterly reporting period for expenditure reports. You will see this change reflected in new and amended subgrant awards.

US Department of Education Announcements to Save to Subaward Files

On January 16, 2025, the US Department of Education (USED) issued an announcement in the Federal Register: **Federal Register :: Application of the Revised Version of the Uniform Guidance to Department Grants**. The purpose of the announcement was to update awardees' Grant Award Notices (GANs) to apply the 2024 revision of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Grant Guidance) to *all* USED grants that are subject to the Uniform Guidance. Recall that on April 22, 2024, the federal Office of Management and Budget (OMB) updated parts of Title 2 of the Code of Federal Regulations, which included 2 CFR Part 200, the Uniform Grant Guidance. The OMB had set an effective date for the updated regulations of October 1, 2024, for new grants and amended grants, and gave federal agencies the ability to apply the regulations to grants made earlier (up to June 21, 2024). This action was to make the updated regulations applicable retroactively to all USED grants to which the Uniform Guidance applies.

On February 10, 2025, the USED issued a new announcement in the Federal Register: **Federal Register :: Retroactive Application of the Revised Version of the Guidance for Federal Financial Assistance**. This action again updated awardees' GANs regarding the Uniform Grant Guidance:

> This update applies to all Department grants that are subject to the Uniform Guidance and withdraws and supersedes prior Department policies and actions, including the notice titled Application of the Revised Version of the Uniform Guidance to Department Grants published on Jan. 16, 2025.

So, what does this mean for your district's USED subawards? Nothing has changed; subawards that come under the revised 2024 version of the Uniform Guidance are those that the SCDE received as grants or amended grants on and after October 1, 2024. Currently, these are the 25 Title I, Part A subawards, including Distinguished Schools and LEA Neglected and Delinquent subawards; see the Award Notification your district received for more information.

Both notices direct primary grantees, like the SCDE, to retain a copy of the notice as a record to the files:

> Grantees are not required to take any action but are encouraged to maintain a copy of this notice within their grant files as documentation for grant management and auditing purposes.

We encourage you to save a copy of both announcements in your files as a record of these notifications. An auditor may request to see them in the future.

Updates to Title 2 of the Code of Federal Regulations

The federal Office of Management and Budget (OMB) published **updates to Title 2 of the Code of Federal Regulations** on April 22, 2024. The updates become effective October 1, 2024, for new federal grants and subgrants, including subgrants passed through the SCDE to school districts, *awarded on and after* October 1.

Because these regulatory changes 1) do not apply immediately to all awards, and 2) are not retroactive to current awards and subawards received prior to October 1, 2024, the SCDE (as the primary grantee) and school districts (as subgrantees) must follow dual sets of regulations

during the transition period (i.e., until awards received prior to October 1, 2024, expire).

To clarify, all federal agencies, grantees, subgrantees, and auditors must

- follow the **newly revised 2 CFR Part 200** for awards dated on or after October 1, 2024 (the SCDE will note for school districts the subawards that meet this criteria)
- follow the prior version of 2 CFR Part 200 (in effect before October 1) for awards already received; and
- Keep track using the dual sets of regulations until all current awards reach the end of their period of performance.

School districts are strongly encouraged to consider how to track their current subawards that are under the version of 2 CFR Part 200 that is in effect before October 1, 2024, until they expire, and distinguish them from new subawards that are received after October 1, 2024, that will be under the new regulations. It may be useful to download and make a PDF copy of the current version of the 2 CFR Part 200 from the **electronic code of federal regulations** (Title 2, subtitle A, chapter II, part 200) for use with current awards, for as long as needed (i.e., until they expire). It would be handy to have a copy of the old version readily available as it is likely that the electronic code of federal regulations will update to the new version on October 1.

Two New Required Policies to Comply with Updated Federal Regulations

New federal subawards that your LEA receives after July 1, 2025 will be under the updated **2 CFR Part 200**, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, also known as the Uniform Grant Guidance. The updated regulations include a new section and an updated section that require policies and procedures.

First is a new section, **2 CFR Part 200.217 Whistleblower Protections**. See the Whistleblower Rights and Protections segment below (included in these newsletters since September 2024) for more information on this required policy.

Second is the update that revised the cost principle in **2 CFR Part 200.456 Participant Support Costs** to the following:

> "Participant support costs are allowable (see **§ 200.1**). The classification of items as participant support costs must be documented in the recipient's or subrecipient's written policies and procedures and treated consistently across all Federal awards."

This update adds a requirement that participant support costs **must** be written in a district's policies and procedures and treated consistently, given their exclusion from an organization's Modified Total Direct Costs and the potential ambiguity of numerous costs that could be considered participant support costs. The updated regulation also removes the previous requirement for prior approval for this item of cost.

LEAs are strongly encouraged to read these two regulations and take all necessary actions to create their policies and procedures to ensure the effective and compliant administration of their federal subaward funds.

Whistleblower Rights and Protections

Updates to **Title 2 of the Code of Federal Regulations** include a new section, 2 CFR Part 200.217 Whistleblower Protections. This section expands on whistleblower protections contained in 2 CFR Part 200 and is a clarification on the applicability of already-existing legal protections for whistleblowers.

The new 2 CFR Part 200.217 Whistleblower protections states:

> "An employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and protections under 41 U.S.C. 4712. See statutory requirements for

whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310."

LEAs are strongly encouraged to read the regulation and take all necessary action to update or create their whistleblower protection policy and inform all employees in writing as required by the new §200.217.

Procurement Exemptions - Federal Funds

Subrecipients cannot use Federal Funds for noncompetitive purchases. This means you may not use existing exemption lists when federal funds are utilized. Districts must follow 2 CFR 200.320(c), which states that, "There are specific circumstances in which noncompetitive procurement can be used." This is not a change to regulations but must be implemented if it's not already in place in your district.

Resources

Financial Manuals

- **South Carolina Educator System User Manual**
- **FY 2024-25 Funding Manual**

Student Accountability

- **Student Accountability Manual 2017**

Audit Guide

- **FY 2023-24 Annual Audit Guide - South Carolina Department of Education**

Financial Accounting Handbook

- **SCDE's Financial Accounting Handbook**

SC Educator System Users

- **2021-22 SC Educator System Compensation User Manual**
- **Position Code List for FY 24-25**

School District Website Requirements

Please reference **memo** dated August 6, 2024, from Valerie Byrd regarding School District Website Requirements.

Education Provisos for Fiscal Year 2025-26

Please see additional information regarding budget provisos in the **memo** emailed through the Division of Communications on June 10, 2025. These provisos were updated or newly included in the budget. This is not a comprehensive list of all proviso changes but instead provides a look at some of the more substantial changes.

Proviso Billing Rate

The daily rate for FY 2024-25 is $4.19. No change from last year.

District Business Officials' Contact List

Keep us informed of finance personnel changes through the fiscal year. Please notify Kim Moss at kmoss@ed.sc.gov if your school district encounters finance staff changes.

Also make sure that your district is updating staff information through the SCDE Member Center – District & Entity Information Management (DEIM). This is important in that the entire agency uses DEIMS to create address labels and email lists to contact selected district staff members.

School District Credit Cards Transparency

Excerpt from Proviso 1.21.

> **"Each school district must also maintain on its internet website a copy of each monthly statement for all of the credit cards maintained** by the entity, including credit cards issued to its officers or employees for official use. The credit card number on each statement must be redacted prior to posting on the internet website. Each credit card statement must be posted not later than the thirtieth day after the first date that any portion of the balance due as shown on the statement is paid."

Note: For all credit cards maintained by school districts:

- A copy of each monthly credit card statement must be posted via the school district website.
- Each statement must contain redacted (removed) credit card numbers prior to the school district website.
- Redacted credit card statements must be posted no later than the 13th day after the date that any portion of the balance is due as shown on the statement is paid.
- District must comply with the language of Proviso 1.21. to meet school district website requirements for transparency.

The Comptroller General's guidance recommends that monthly reports be available for public viewing and downloading for a minimum of three (3) years.

Prior Finance Newsletters

Click **here** for prior Finance newsletters.

General Information

School District Memo Archive

The SCDE releases a memo each Tuesday including pertinent information for educators. The memo archive can be accessed by clicking the button below.

School District Memoranda Archive

SOUTH CAROLINA DEPARTMENT OF EDUCATION